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Examiner Peter C. Wilder	USPTO GAU - 2614 Confirmation No.: 7677	1-571-273-8300	

Date	Client/Matter Number
<b>April 26, 2006</b>	<b>100809-16279 (SCEW 18.968)</b>
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**Serial No.: 09/942,978**

**13 pages – RESPONSE TO OFFICE ACTION**

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Barbara Felton

Barbara Felton

Attorney Docket No.: SCEW 18.968 (100809-16279)

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Inventor(s) : Ken KUTARAGI et al.  
Serial No. : 09/942,978  
Filed : August 31, 2001  
Title : **METHOD AND SYSTEM FOR MANAGING FEES ...**  
Examiner : Peter C. Wilder  
Group Art Unit : 2614  
Confirmation No. : 7677

April 26, 2006

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO OFFICE ACTION**

SIR:

In response to the non-final Office Action dated January 26, 2006, please amend the subject application as follows:

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